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Proposed programme budget for the biennium 2000–2001*

Part XII
Staff assessment

Section 32
Staff assessment

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* The present document contains section 32 of the proposed programme budget for the biennium 2000–2001. The complete proposed programme budget will subsequently be issued in final printed form as *Official Records of the General Assembly, Fifty-fourth Session, Supplement No. 6* (A/54/6/Rev.1).

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Part XII
Staff assessment

Section 32
Staff assessment

(Thousands of United States dollars)

	1996-1997 expenditures	1998-1999 appropriations	Resource growth		Total before recosting	Recosting	2000-2001 estimates
			Amount	Percentage			
Staff assessment	345 712.4	314 746.6	1 289.6	0.7	316 036.2	6 163.1	322 199.3

32.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates in regulation 3.3 of the Staff Regulations of the United Nations, as amended by the General Assembly in annex II to its resolution 53/209 of 18 December 1998. To facilitate comparability with the work programme and budget proposals of other organizations of the United Nations system, the staff costs are shown net of staff assessment under the various sections of expenditure of the proposed programme budget. The difference between gross and net emoluments is reported as a global amount under the present section of expenditure.

32.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955. Accordingly, the amount requested under this section is also included in income section 1, Income from staff assessment.